Property Assessment Appeal Board

Annual Report 1999

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February 29, 2000

The Honourable Cathy McGregor
Minister of Municipal Affairs
Parliament Buildings
Victoria, British Columbia V8V 1X4

Dear Minister,

It is my pleasure to present the Annual Report of the Property Assessment Appeal Board for the year ending December 31, 1999, in compliance with section 49 of the *Assessment Act*.

Dianne Flood
Chair, Property Assessment Appeal Board

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The Property Assessment Appeal Board

The Board's primary goal is to resolve assessment appeals appropriately and in a just, consistent, timely and cost-efficient manner.

The Board's objectives are:

- To resolve appeals justly and consistently, in accordance with procedural fairness and natural justice.
- To process appeals as speedily as possible, at the minimum cost to all parties involved, including the Board.
- To enhance the parties' and the public's confidence in the Board and the assessment appeal process.

The Board's Role, Composition and Mandate

The Board is a quasi-judicial administrative board, established under the *Assessment Act* to hear appeals from parties dissatisfied with a decision of the Property Assessment Review Panel. As such, the Board plays an important part in ensuring the accuracy and integrity of the assessment roll.

The Board comprises a Chair/CEO and at least six members. For most of 1999, the Board was composed of a full-time Chair, four full-time Vice Chairs, 18 part-time members and the Registrar. Appendix 1 lists the Board members as at December 31, 1999.

The Board's mandate, set by the *Assessment Act,* is to ensure the accuracy of assessments and that assessments are at actual value applied in a consistent manner in the municipality or rural area.

Details on how the Board does its job are set out in Appendix 2, and a glossary of terms used in this report is set out in Appendix 3.

The Board's Activities in 1999

Where We Were

In the early and mid-1990s, for a variety of reasons, a significant backlog of appeals developed. The backlog and delay in resolution had a negative impact on all parties, especially taxpayers and local governments. The delay and rising costs to parties and the Board were unacceptable to all concerned.

In 1998, a number of initiatives were undertaken to resolve appeals in a just, consistent, timely and cost-efficient manner, including:

- The *Assessment Act* was amended to give the Board clear power to manage appeals, conduct more effective hearings, enforce procedural orders and penalize parties who did not comply.
- The Board adopted new Rules of Practice and Procedure to support its new case management process.
- The Board was restructured and four full-time Vice Chairs were appointed.

The Challenges for 1999

The primary challenge for the Board in 1999 was to continue to resolve appeals appropriately, with the least possible delay and in the most efficient manner. To do this, the Board needed to assess its new initiatives, build on its successes, and continue to adapt and refine its processes as required.

Case Management and Settlement Conferences

The Board made more extensive and effective use of its case management powers to resolve appeals without hearings where possible, and to focus hearings where required. A high level of success was achieved in resolving difficult appeals without a hearing, reducing the related costs and efforts of all parties. Equally as important, the parties are part of the resolution, reducing the likelihood of further appeals in subsequent years.

Hearings

Fewer appeals went to hearing, with more extensive use of the full-time Vice Chairs to conduct hearings, more single member panels, shorter hearings and more hearings by written submission or telephone, all of which resulted in more effective use of time and effort.

Eliminating the Backlog

The Board made substantial progress in eliminating the backlog of appeals, reducing the number of outstanding appeals and providing some finality to issues of uncertainty respecting the accuracy of the roll. The Board is confident it will achieve its goal of resolving all pre-1998 appeals by June, 2000 with limited exceptions due to the nature of the property, the parties or the issue.

Dealing with Current Appeals

In concert with the case management of the pre-1998 backlog, the Board aggressively managed the related and other 1998 and 1999 appeals, and substantially reduced the number of current appeals, avoiding the creation of a new backlog of appeals. Earlier roll certainty, at less cost, is the result.

Improved Information

The Board improved accessibility and customer service by providing more and clearer information about how to prepare for and what to expect at a hearing, especially for single-family residential appeals. A web site was created to provide easier access to information about the Board.

The Board's New Computer System

The Board's new computer system, the Property Assessment Appeal Management System (PAAMS), was fully implemented. Savings have been achieved in terms of both time and costs, while ensuring all appeals are actively moved forward to resolution. Using this system the Board can, electronically:

- maintain all appeal data
- record all appeal activity
- record appeal results
- produce appeal statistics
- track all appeals to ensure active monitoring and follow-up

The system also preserves all in-coming appeal related correspondence, and generates, distributes, records and maintains all statutorily required correspondence and other appeal related correspondence and documents.

The effects of these efforts are clearly shown in the statistical results that follow.

The Statistical Results

The statistical reports for 1999 (contained in Appendices 4 through 11) show the effect of the Board's activities.

The Appeals the Board Completed in 1999

In 1999, 2,152 active appeals were before the Board: 969 new appeals and 1,183 appeals carried over from 1998.

The Board completed 1,433 of those appeals, or about 67%: 706 (or 73%) of the new appeals and 727 (or 61%) of the backlog appeals.

Only 719 appeals remained outstanding as of December 31, 1999, a decrease of more than 400 from the previous year end.

The value of the outstanding appeals (in millions) at year end was $14,202, down from $20,747 as of December 31, 1998, despite new appeals of $7,471 in 1999, for a total reduction in the value of outstanding appeals of $14,016.

Some of the most notable results in 1999 included:

- As of December 31, 1998, 10,729 folios were under appeal, relating to the Commissioner's Rates for managed forest land. (These appeals had been on hold, pending the court's decision on judicial review in late 1998.) In 1999, through case management, over 8,900 of these folios were resolved, with the balance expected to be resolved by Fall, 2000.
- As of December 31, 1999, only 63 appeals remained outstanding in Area 09, City of Vancouver, down from 211 as of December 31, 1998, despite over 130 new appeals being filed in 1999.

How the Board Resolved those Appeals

The tables and chart in Appendices 7 and 8 show the types and number of Board orders made to finalize appeals in 1999.

Almost 1,200 appeals were resolved without a formal hearing with only 228 appeals requiring a formal hearing in 1999, a reduction from 272 hearings in 1998.

A total of 160 hearing days were required (some appeals take more than one day, while on other days more than one appeal was completed).

One hundred of the hearing days were conducted by single person panels, compared to 44 such hearing days in 1998. This increased use of single person panels translates into savings of over $50,000 in per diem expenses alone.

The Status of the Appeals Still Outstanding

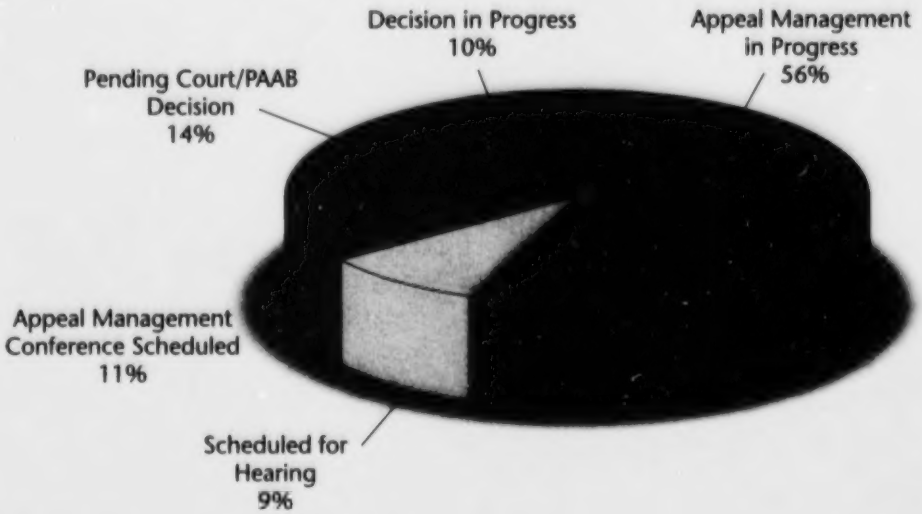
The table in Appendix 4 shows the status of the 719 appeals outstanding at the end of December, 1999.

Of those appeals, 439 were in active appeal management, with 46 appeals already scheduled for hearings in 2000.

No action could be taken on 253 appeals because the issues raised are pending determination by court decisions. As soon as the court issues its decisions, the Board will commence appeal management on the related files.

Decisions were in process on 27 appeals, either after a hearing or as a result of a recommendation or withdrawal. Once the decision is issued, those appeals will be complete.

Figure 1: Status of Outstanding Appeals



Appeals from the Board

In 1999, the Board filed 18 stated cases from Board decisions at a party's request. In addition, one application was filed for judicial review of a Board decision, under the *Judicial Review Procedure Act*.

In 1999, the courts dismissed four stated cases and referred another four back to the Board for further consideration.

In another ten cases, applications were made for leave to appeal to the Court of Appeal from a decision of the Supreme Court. Six were granted, two were denied and two were still pending as of December 31, 1999.

As at December 31, 1999, 14 outstanding cases were still before the BC Supreme Court, and seven cases were outstanding before the BC Court of Appeal, with another two cases for which leave to appeal applications might still be made.

The Board's Operational Accountability and Finances

While clearly independent in its decision-making capacities, the Board is accountable to the Ministry in its administrative operations.

The Board is responsible for the funds allocated to it and has undertaken to make the best use of the resources available to it.

The Board's expenditures are recovered by the Province from the British Columbia Assessment Authority, pursuant to section 17 (5) of the *Assessment Authority Act*. The assessment appeal system (including the Board) is funded, in part, through a levy imposed on properties subject to assessment.

How the Board Accounts for its Operations

The Board acknowledges its operational accountabilities in a number of ways, including:

- preparing an annual operating plan setting out goals, objectives, outcomes, key performance indicators, quantifiable targets, and comparative baselines
- submitting quarterly reports to the Minister setting out the Board's progress in meeting its annual objectives
- in accordance with, and as supported by, an Administrative Services Agreement with the Ministry of Municipal Affairs, complying with government guidelines for financial, human resource, and administrative practices and procedures

The Board's Budget and How it is Managed

Figure 2 shows the budgeted and actual Board expenditures for the past five fiscal years and the budgeted and estimated expenditures for 1999/2000.

Salary and benefit expenditures increased during 1999 for salary adjustments due to re-classification, but payments for part-time members' per diems decreased as a result of the full-time members taking on work previously performed by the part-time members.

The total budget has increased only marginally, less than 5% of the actual expenditures, from 1994/95 to 1999/2000, or about 1% per annum.

The Board expects to operate within its current base budget allocation, and is continually looking for ways to improve its financial performance.

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Figure 2:
Budgeted Expenditures v. Actual - by Fiscal Year

Fiscal Year	Budget	Actual*	Under (Over)	%
1999/2000[1]	**$1,502,284**	**$1,512,000**	**($9,716)**	**(1%)**
1998/99	$1,402,284	$1,777,431	($375,147)	(27%)
1997/98	$1,392,700	$1,648,235	($255,535)	(18%)
1996/97	$1,386,000	$1,335,114	$50,886	4%
1995/96	$1,379,544	$1,349,502	$30,042	2%
1994/95	$1,400,000	$1,438,810	($38,810)	(3%)
Total, Past 5 Years	$6,960,528	$7,549,092	($588,564)	(8%)

* Projection for fiscal year 2000

[1] Expenditures for 1998/99 included approximately $380,000 in expenditures for development of the Board's new computer based appeal management system and for training to implement the Board's new appeal management rules. Those expenditures were authorized by Treasury Board, to a maximum of $455,000 during fiscal 1999. $75,000 remained unexpended at year end, but will be spent during fiscal 2000.

The Costs of the Appeal Process

With the Property Assessment Appeal Management System (PAAMS), it is possible to track and report some indicators of the Board's costs of appeals. However, due to the quasi-judicial nature of its work, much of what the Board does is not directly reflected or accurately quantifiable in terms of dollars expended or saved. Further, the Board's efforts have had cost-saving impacts on the parties, reported anecdotally but not quantifiable by the Board itself.

Appendices 10 and 11 provide a breakdown of the Board's funds by appeals resolved during the 1999 calendar year. As indicated in Appendix 10, the overall cost per completed appeal is $993. This is an increase from 1998 when many of the less contentious and less complex appeals were summarily disposed of, which significantly decreased the average cost of an appeal in that year.

As anticipated in the 1998 Annual Report, the remaining backlog appeals were more complex and less amenable to resolution, requiring more Board resources to resolve. The extent of the actual savings as a result of the Board's new processes will become more apparent as the more difficult outstanding appeals are resolved, and the Board's portfolio of appeals is more balanced, including a more representative proportion of simple to complex appeals.

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Our Future Direction, Challenges for 2000

In 2000, the Board must continue to build on its earlier successes and continue to look for opportunities to enhance those successes.

In 1998, the Board began the process to implement changes to achieve its goals and objectives. In 1999, these changes were applied for the first time in the context of a full roll year.

The challenges for the Board in 2000 include:

- Providing earlier certainty of the roll, and to reduce the risk to property owners and local governments, by completing at least 70% of all appeals by resolution or hearing within 12 months of the date filed;
- Continuing to re-direct the parties' focus and efforts from the adversarial hearing process to determining issues in a collaborative approach, to achieve resolution of appeals in accordance with the statutory mandate;
- Encouraging more pro-active self-management by the parties of non-contentious aspects of appeals, where appropriate, so that the Board's resources can be directed to resolving the contentious matters;
- Promoting early discussion with the parties to identify those appeals with precedential issues to ensure quick and timely attention and commitment of resources;
- Expanding appeal management to include all appeals, even the less complex, to achieve more resolutions through discussion, resulting in fewer hearings, or to ensure hearing time is effective, and reducing costs to all parties;
- Vigilantly monitoring and tracking all appeals and taking appropriate case management action, so that a new backlog will not develop;
- Increasing the use of settlement conferencing in the appeal process, to provide greater opportunity for the parties to work toward a resolution based on full and complete disclosure;
- Continuing discussion of policies and procedures to ensure consistency and predictability where appropriate;
- Fully implementing the Board's web site to provide easy access to information about the status of all current appeals and to all Board orders and decisions, thus providing a user friendly research tool, reducing reliance on Board staff;
- Ensuring that Board decisions are well-reasoned and consistent, where appropriate, thereby providing predictability of results and direction to other parties in similar circumstances, to reduce or eliminate subsequent appeals on the same issue.

Appendix 1 - Board Members

as of December 31, 1999

Appointment	Home Location	OIC No.	Term Expiry Date
Chair			
Dianne Flood	Richmond	319	
Associate Chair			
M. Gwendolyne Taylor	Victoria	0093	January 31, 2000
Vice Chairs			
Robert Fraser	Victoria	0826	
Janice Leroy	Richmond	0827	
Cheryl Vickers	Vancouver	0828	
Registrar			
Richard Rogers	Richmond	1156	
Part-time Members			
Laura Acton	Victoria	0095	January 31, 2000
Robert Baird	Merritt	0096	January 31, 2000
Rosemary Barnes	Coquitlam	0098	January 31, 2000
Diane D'Angelo	Penticton	122	January 31, 2000
Bernie Leong	Burnaby	0102	January 31, 2000
Errol Nembhard	Port Coquitlam	0103	January 31, 2000
Barbara Passmore	Victoria	123	January 31, 2000
Diann Roworth	Kelowna	125	January 31, 2000
John Symonds	Vancouver	0109	January 31, 2000
Grace Taylor	Halfmoon Bay	0110	January 31, 2000
Wes Umphrey	Victoria	0112	January 31, 2000
Candace Watson	Vancouver	0113	January 31, 2000

Appendix 2: - How Does the Board Do Its Job?

The Initial Process

The Assessor is obligated to complete the assessment roll by December 31 in the previous year, and assessment notices are mailed to property owners on January 1.

The properties are to be valued by the Assessor as of July 1 of the previous year, based on the property's physical condition and use as of October 31 in that year.

The 1999 roll was completed by December 31, 1998 and the valuation date was July 1, 1998, with a "state and condition" date of October 31, 1998.

A complaint to the Property Assessment Review Panel must be filed no later than January 31. The Review Panels conduct hearings over a six-week period, ending mid-March in each year, and must make their decisions by April 1.

Appeals to the Board must be filed by April 30. The number of appeals filed in a year may depend on a number of factors, including market volatility during the previous calendar year. The Board typically receives about 1,200 appeals annually.

What May be Appealed to the Board?

Parties may appeal:

- the assessed value and/or classification of a property;
- the granting or withholding of an exemption to a property;
- an error or omission in the assessment roll respecting the name of a person or respecting land or improvements; or
- the omission or refusal of the Property Assessment Review Panel to adjudicate a complaint made to it.

In addition, the Board is the first level of appeal against Commissioner's Rates and for appeals under the *Forest Land Reserve Act*.

Initial Processing of Appeals

As soon as an appeal is filed, the Board starts work. All appeals are processed as quickly as possible, to provide the earliest possible certainty of the roll for both property owners and local governments.

The Board's first step is to review each appeal to ensure that it has been filed within the time set by the Act, the appropriate fee has been paid, and that there are no deficiency or validity issues (that is, that the notice of appeal meets the statutory requirements).

The next step is to stream the appeals, according to a number of criteria including complexity, and assign them for appeal management.

Types of Appeals

Valuation appeals to the Board range from single family residences and recreation properties to hotels, shopping centres and office towers, marinas, hydro generating stations, and pulp mills, to name just a few.

The classification issues before the Board have included whether properties qualify for farm classification, when land under construction is entitled to residential classification, and the correct classification of shipping facilities that serve industrial properties like grain elevators and loading facilities.

Exemption appeals have included entitlement to the pollution abatement exemption and the entitlement to an exemption for properties used for activities that are of demonstrable benefit to all members of the community.

The Commissioner's Rates appeals have involved fibre optic cables and how their value should be determined and allocated.

Appeal Case Management

Case management is carried out primarily through appeal management conferences (AMCs) conducted by the Registrar, Vice Chairs or the Chair.

An appeal management conference may be held at the request of a party, but generally the Board takes the initiative to arrange these conferences.

Appeal management conferences are usually conducted by telephone, but may sometimes be held in person.

Parties are required to participate if they want to proceed with their appeal.

During a conference the parties are required to discuss and clarify with each other and the Board what is really at issue in an appeal.

The parties may be ordered to produce documents and reports to each other and also, where necessary, to the Board. The Board can make orders to compel parties to meet these obligations. Depending on complexity and other factors, several AMCs may be held for one appeal, or several appeals may be considered at one AMC.

If a party fails to comply with a Board order, the Board may sanction the party by requiring them to pay costs, or in extreme cases, by dismissing the appeal.

The Board's case management system ensures that the progress of virtually all appeals is tracked by the Registrar and managed as necessary by either the Registrar, a Vice Chair or the Chair.

Recommendations and Withdrawals

Often appeal management is a catalyst for further discussions between the parties. Sometimes an appellant will decide to withdraw the appeal. In other cases, the parties may submit a recommendation to the Board for an order to change the roll.

The Board carefully reviews the reasons given by the parties for the proposed change. If it is satisfied the proposed change is appropriate to ensure accuracy of the roll, the Board will issue an order without a hearing being required.

Settlements

Parties may also be required to attend a settlement conference, conducted by a Vice Chair trained in settlement and mediation skills. To ensure any proposed settlement meets the Board's mandate of accuracy of the roll, another Board member will review it before the Board issues an implementation order.

Even if settlement is not achieved on all matters in dispute, issues are inevitably narrowed and a subsequent hearing will be a more effective use of time and other resources.

Pre-Hearing Steps

If the appeal cannot be resolved without a hearing, the focus of appeal management shifts to ensuring the parties are properly prepared for hearing, and that both hearing and Board member time is used as efficiently as possible.

To achieve this, the Board may make a number of different types of orders, for example: the preparation and production of statements of agreed facts, statements of issues, evidence and legal principles, and witness lists.

The Board may also order that appeals with common issues, similar properties or related owners be heard together.

To meet its administrative needs, and to ensure proper notice to the parties, appeals are scheduled for hearing several weeks or months in advance. In the interim, recommendations or withdrawals may still be submitted, and if accepted, the hearing will be cancelled.

Natural Justice and the Board

As a quasi-judicial tribunal determining rights, the Board must apply the rules of natural justice and procedural fairness, so that the proceedings are fair to both parties. In exercising its discretion under the Rules, and in how it conducts appeal hearings, the Board has a duty to exercise that discretion fairly.

While appeal management will usually address these issues prior to the hearing, in a few limited cases, a hearing may have to be adjourned to ensure all parties' rights are properly addressed. While this may conflict with the Board's objective to resolve appeals in a timely manner, the duty to be fair must be given the highest priority.

At the Hearing

In conducting its hearings, the Board usually follows a standard procedure, which is similar to but less formal than court procedures. Information sheets on the hearing procedures are made available to the parties in advance of the hearings, so the parties can properly prepare for the hearing. As such, the parties do not have to have a lawyer to represent them.

Also, the Board is not required to apply the strict rules of evidence that a court would. The Board may accept any evidence it thinks would be of assistance. In cases that have been appeal managed, all evidence is usually disclosed to the other party in advance of the hearing, so there are no surprises at the hearing.

Depending on the nature and complexity of an appeal, the hearing may be conducted by a single Board member or a panel, usually composed of three members. Hearings may vary in length, from less than one day to several weeks.

Where appropriate, the Board may conduct a hearing by written submissions or by telephone.

The appeals that do go to hearing often tend to involve complex appraisal issues or are appeals for which a legal decision is required to provide direction for the future. In these cases, appeal management ensures that the parties are prepared so that hearing time is effectively and efficiently used.

Issuing Decisions

After conducting a hearing, the Board issues an order, setting out its decision in writing, and provides its reasons for making the decision.

In making its decisions, the Board must consider and weigh the evidence admitted at the hearing. The Board must also consider any directions the court has given in previous cases about how to interpret and apply the *Assessment Act* and Regulations. In addition, while it is not bound by its earlier decisions on an issue, the Board aims for consistency, or to explain any reason for an apparent inconsistency with an earlier decision.

Writing the reasons may take some time, due to the complexity of the hearing or other responsibilities that require attention. All parties are sent a copy of the decision, and if a change is ordered, the Assessor must amend the roll to reflect that change.

In some cases, due to the complexity of the issues, resolution may take months, or in limited cases, even years. Often these appeals establish precedents for future assessment rolls and may have impacts for more than just the property under appeal. As a result, despite the Board's best efforts in that regard, not all appeals will be resolved within the year they are filed.

Appeals from the Board

The Board's decisions on factual matters are final, and there is no right of appeal.

However, a person affected by a decision of the Board may appeal on a question of law only, by a stated case to the Supreme Court (*Assessment Act*, s. 65(1)).

Stated cases may be filed because a party thinks the Board was wrong in its decision or the legislation and/or the case law on the issue is unclear, or the party is dissatisfied with the current state of the law.

Stated cases must be started within 21 days of receipt of the Board's decision. The Board is required to prepare the stated case and file it with the Court within a further 21 days.

A party may appeal the decision of the Supreme Court to the Court of Appeal, with leave (permission) of that court.

Appendix 3 - Glossary of Terms

Appeal Management Conference (AMC)	AMCs are scheduled proceedings for an appeal, where the parties are given notice and required to attend. Most are conducted by telephone. The parties discuss the issues in the appeal and the Board can make a variety of orders. In most cases, the appeal is scheduled for hearing at an AMC. Some complex appeals may have several AMCs before the appeal is heard.
Appeal or Appeal File	The unit, defined by the Board as a file, used for statistical and appeal management purposes. An appeal file may involve appeals for one or more roll numbers. Generally, the Board will only combine two or more roll numbers into one file if they are appealed by the same party and have a similar factual background, so that they can be managed and heard at the same time.
Backlog	All outstanding appeals that were filed during a previous year (e.g., appeals filed in 1999 will become backlog appeals as of May 1, 2000).
Completion or Completed	Once the Board has issued a final order for all roll numbers involved in an appeal, the appeal is classified as "Completed" and closed (unless a Stated Case is filed). It is no longer considered an outstanding appeal.
Decision in Progress or Decision Pending	Where the Board has heard an appeal and is preparing a decision that will complete the appeal, or is in the process of issuing a desk order for an appeal, the status of the appeal will be classified as "Decision in Progress" or "Decision Pending." The appeal will be complete once the decision or order is issued.
Decision	All Board orders involve a decision, but this generally refers to the Board's consideration of the evidence tendered at a hearing or through written submissions. Generally, a decision includes an order to implement the decision, and the panel's consideration of the evidence.
Desk Order	An order of the Board that is processed without a hearing, usually where the parties to the appeal have agreed on the terms of the order (e.g., withdrawals and recommendations).
Folio	See "Roll Number."
Invalidity Order	If on an initial review, the Registrar determines that an appeal does not meet the criteria required by the *Assessment Act*, he will issue an opinion that the appeal is invalid. A party may request a review of that initial determination. If after a review, the Board determines the appeal is invalid, it will issue an order to that effect.

Outstanding Appeal	Any appeal with one or more unresolved roll numbers.
Pending Court/PAAB Decision or Pending Precedent	The Board has a number of outstanding appeals involving issues that are before the courts or, in some cases, before the Board in another appeal. Where the Board determines that it would be more cost-effective for the Board and the parties to leave determination of the appeal until after the other court or Board decision, the appeal is put into this classification.
Per Diem	The amount paid to a Board member for a day's work (more than 4.5 hours). The current per diem rate is $250 per day. Members may be paid $125 for a half-day's work.
Protective Appeals	The assessment roll is issued on an annual basis and an assessment must be appealed to the Board each year, if there is disagreement with it. Where there are outstanding appeals for a property's assessment going back several years, the appeals filed in subsequent years are referred to as "Protective." Resolution of the first year's appeal generally results in resolution of all subsequent years.
Recommendation	Where the parties agree to changes to an assessment, they submit a joint "Recommendation" to the Board. The Board reviews all recommendations to ensure they are appropriate. If appropriate, the Board issues an order implementing the changes agreed to.
Resolution or Resolved	See "Completion" or "Completed."
Roll Number	The distinctive number assigned to each entry on the assessment roll. Generally every property has a roll number and receives an individual assessment, although more than one property may be assigned one roll number, where the properties comprise a single entity.
Scheduled for Hearing	Once an appeal has a specific hearing date scheduled and notices of the hearing have been issued, the appeal is classified as "Scheduled for Hearing." In most cases, the appeal will be resolved before the hearing or will be resolved by a decision issued after the hearing.
Single Member Panel (SMP)	Where only one member of the Board hears an appeal.
Status	The stage at which an appeal is at in the appeal process.
Withdrawal	Appellants may apply to the Board to withdraw their appeals before hearing. If approved, the Board will issue a desk order permitting the withdrawal and completing the appeal.

M121

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Appendix 4 - Summary of Outstanding Appeals

at December 31, 1999

APPEAL STATUS	OUTSTANDING APPEALS						
	TOTAL	1999 APPEALS			BACKLOG APPEALS[1]		
	Dec. 31/99	Dec. 31/99	Apr 30/99	Inc./(Decr.)	Dec. 31/99	Dec. 31/98	Inc./(Decr.)
Appeal Management in Progress	393	167	969	(82.8%)	226	790	(71.4%)
Appeal Mgmt/ Settlement Conf. Sched. Protective (previous year o/s for same property)*	45 219	21 62	0 N/A	N/A N/A	24 157	130 325	(81.5%) (51.7%)
Scheduled for Hearing	46	16	0	N/A	30	111	(73.0%)
Pending Court/ PAAB Decision	253	60	0	N/A	193	173	11.6%
DECISION IN PROGRESS	27	20	0	N/A	7	121	(94.2%)
Total Outstanding Appeals	719	263	969	(72.9%)	456	1,183	(61.5%)
$ Value of O/S Appeals (millions)	$14,202	$3,780	$7,471	(49.4%)	$10,422	$20,747	(49.8%)
[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
$ Value of "Active" Appeals (millions)	*$8,469*	*$2,240*	*$7,471*	*(70.0%)*	*$6,229*	*$18,571*	*(66.5%)*

[1] "Backlog" appeals means all outstanding appeals to the Board from the 1998 or earlier rolls.

* These figures included in "Appeal Management in Progress."

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$ Value of O/S Appeals (millions)	$14,202	$3,780	$7,471	(49.4%)	$10,422	$20,747	(49.8%)
$ Value of "Pending Court/ PAAB Decision" Appeals *(millions)*	**$5,733**	**$1,540**	**$0**	**N/A**	**$4,193**	**$2,176**	**92.7%**
$ Value of "Active" Appeals (millions)	*$8,469*	*$2,240*	*$7,471*	*(70.0%)*	*$6,229*	*$18,571*	*(66.5%)*

[1] "Backlog" appeals means all outstanding appeals to the Board from the 1998 or earlier rolls.

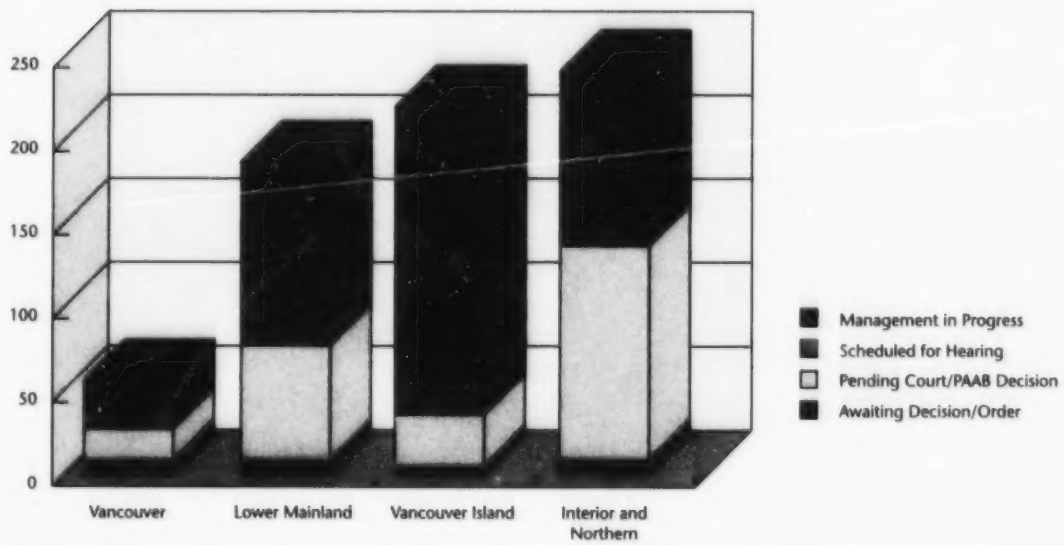
* These figures included in "Appeal Management in Progress."

Appendix 5 - Appeals by Status and Region

at December 31, 1999

REGION		Awaiting Decision/ Order	Pending Court/PAAB Decision	Scheduled For Hearing	Appeal Management In Progress	Total Appeals Outstanding	Appeal Management[1]: AMC/SC Scheduled	Appeal Management[1]: Protective Appeals	Total Assessed Value ($millions)
Vancouver	Dec.31/99	9	22	10	22	63	7	5	$6,255
(Area 09)	Dec.31/98	24	2	49	128	211	13	48	$7,476
	%Incr./(Decr.)	(63%)	1000%	(80%)	(83%)	(70%)	(46%)	(90%)	(16%)
LowerMainland	Dec.31/99	7	77	8	102	194	22	36	$1,312
(Areas 08, 10, 11, 12/13, 14, 15)	Dec.31/98	29	42	24	206	304	34	64	$2,090
	%Incr./(Decr.)	(76%)	83%	(67%)	(50%)	(36%)	(35%)	(44%)	(37%)
Vancouver Island	Dec.31/99	2	27	17	176	222	4	142	$2,193
(Areas 01, 04, 05, 06)	Dec.31/98	21	23	7	228	259	41	127	$3,731
	%Incr./(Decr.)	(90%)	17%	143%	(23%)	(14%)	(90%)	12%	(41%)
Interior and Northern	Dec.31/99	9	127	11	93	240	12	36	$4,443
	Dec.31/98	47	106	31	228	409	42	86	$7,450
(Areas 16 to 27)	%Incr./(Decr.)	(81%)	20%	(65%)	(59%)	(41%)	(71%)	(58%)	(40%)
TOTAL ALL REGIONS	Dec.31/99	27	253	46	393	719	45	219	$14,202
	Dec.31/98	121	173	111	790	1,183	130	325	$20,747
	%Incr./(Decr.)	(78%)	46%	(59%)	(50%)	(39%)	(65%)	(33%)	(32%)

[1] Figures for AMC/SC (Appeal Management Conference/Settlement Conference) Scheduled and Protective Appeals are included in the numbers for Appeal Management in Progress.



Appendix 6 - Appealed Properties (folios) and Value - By Class

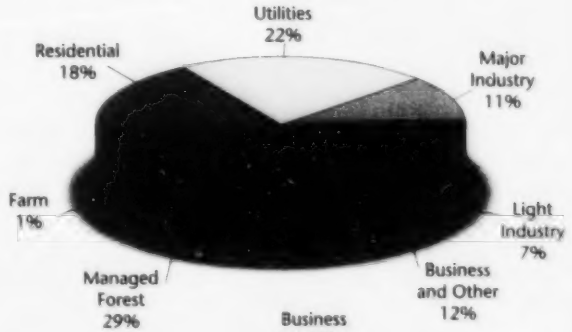
The purpose of this table and charts is to show the breakdown of the properties* that are the subject of outstanding appeals to the Board (as at December 31, 1999), by classification and assessment year. They also show the total assessed value of all appealed properties for each classification.

* This table lists the number of folios, or properties, rather than appeals. Each appeal may involve one or more folios.

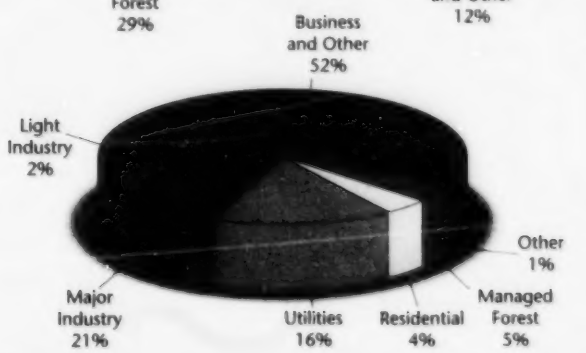
CLASSIFICATION	OUTSTANDING APPEALS (NUMBER OF FOLIOS)								TOTAL ASSESSED VALUES* ($millions)
	1999		1998		1997		Pre-1997 O/S	TOTAL All Years	
	O/S	% of Ini*	O/S	% of Ini*	1O/S	% of Ini*			
Residential	381	41%	406	26%	191	20%	350	1,328	$515
Utilities	273	78%	339	77%	311	68%	713	1,636	$2,274
Unmanaged Forest	6	32%	10	67%	2	29%	3	21	$2
Major Industry	128	77%	189	64%	149	58%	345	811	$2,983
Light Industry	132	74%	25	4%	117	33%	218	492	$315
Business & Other	452	43%	89	6%	125	11%	261	927	$7,380
Managed Forest	196	52%	451	32%	146	15%	1,385	2,178	$684
Recreational/Non-profit	9	31%	6	15%	3	11%	8	26	$45
Farm	14	44%	5	22%	8	35%	30	57	$3
TOTAL FOR ALL	1,591	51%	1,520	26%	1,052	25%	3,313	7,476	$14,201

* Percentage of folios appealed to Board in year that remain outstanding

Breakdown of Properties Appealed, at December 31, 1999, by Classification



Breakdown of TOTAL ASSESSED VALUE at December 31, 1999, by Classification



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at December 31, 1999

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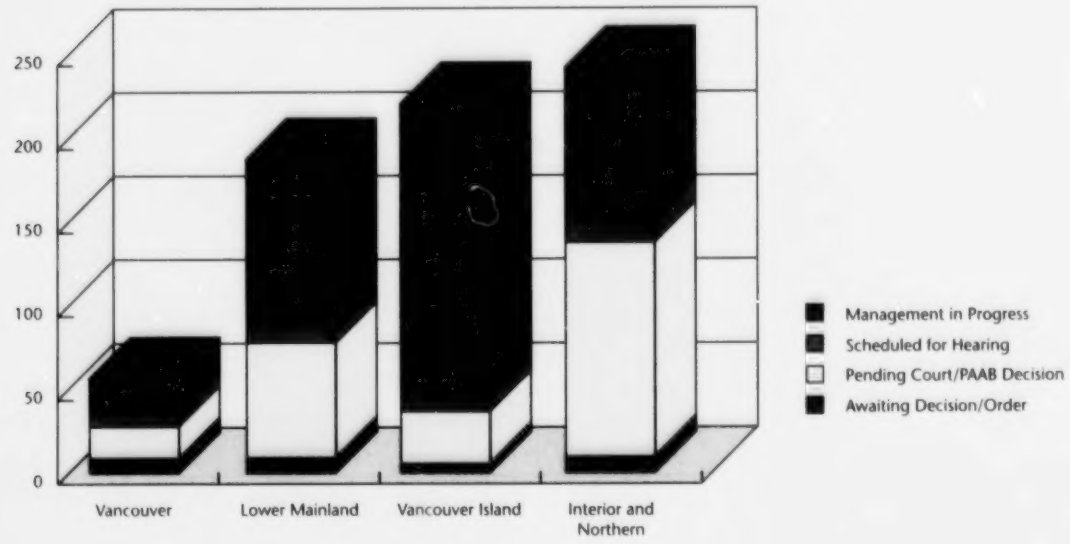

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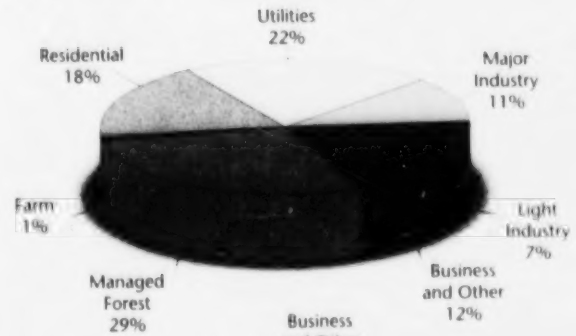
TOTAL FOR ALL	1,591	51%	1,520	26%	1,052	25%	3,313	7,476	$14,201

* Percentage of folios appealed to Board in year that remain outstanding

Breakdown of Properties Appealed, at December 31, 1999, by Classification



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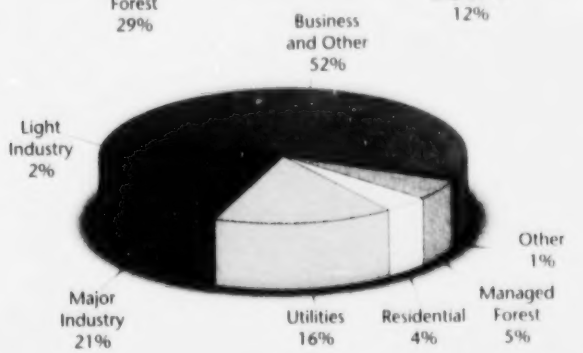

Appendix 7 - Change in Outstanding Appeals During 1999

Table A examines the changes during the reporting period in the status of appeals which were outstanding at the beginning of the period.

TABLE A

	Outstanding Appeals at Dec. 31/98	New Appeals	Appeal Completion Results During Reporting Period				Outstanding Appeals at Dec. 31/99	% Completed During Period
			Invalid	Withdrawals	Recomm.	Decisions		
Current Year	0	969	76	226	299	105	263	73%
Backlog	**1,183**	**0**	**7**	**321**	**269**	**130**	**456**	**61%**
Total	1,183	969	83	547	568	235	719	67%

Table B provides a breakdown of the "backlog" row in Table A.

TABLE B

	Commenced	Outstanding Appeals at Dec. 31/98	Appeal Completion Results During Reporting Period				Outstanding Appeals at Dec. 31/99	% Completed During Period
			Invalid	Withdrawals	Recomm.	Decisions		
1998	1,555	527	5	136	151	93	142	73%
1997	1,072	240	2	59	53	18	108	55%
1996	1,238	141	0	45	26	9	61	57%
1995	1,286	107	0	35	20	6	46	57%
1994	1,976	95	0	24	17	3	51	46%
Pre-1994	8,231	73	0	22	2	1	48	34%
TOTAL	**15,358**	**1,183**	**7**	**321**	**269**	**130**	**456**	**61%**

Average backlog appeal age (years) (excludes pre-1994 appeals) 3.07

Appendix 8 - Comparative Schedule of Results: Decisions for 1999

MEASURE OF RESULT	RESULTS FOR:			
	1999[1]	1998	1997	1996
Decisions and their Timeliness				
less than 60 days	N/A N/A	68 (17.4%)	42 (16.9%)	67 (23.6%)
61 to 90 days	N/A N/A	63 (16.1%)	61 (24.6%)	56 (19.7%)
greater than 90 days	N/A N/A	260 (66.5%)	145 (58.5%)	161 (56.7%)
Total Decisions	235	391	248	284
% of Decisions < 90 days	N/A	34%	45%	45%
Average # days, Hearing to Decision[2]	91.5	105.5	112.2	112.8
Recommendations Processed	568	544	540	657
Withdrawals/Invalidity Orders Processed	630	1,077	480	523
Appeals Dismissed for Non Compliance[1]	6	12	0	0
Average Appeal Age (years)	2.13	2.64	1.95	1.71

[1] The Appeals Dismissed for Non Compliance are included in the numbers for Withdrawals/Invalidity Orders Processed, above.

[2] The Board was unable to produce accurate statistics on the number of appeals where decisions were issued within 60 or 90 days of hearing. The Board expects to have the information available, for comparison purposes, in the 2000 Annual Report.

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Table B provides a breakdown of the "backlog" row in Table A.

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Appendix 9 - Comparative Schedule of Results: Hearings for 1999

MEASURE OF RESULT	RESULTS FOR: 1999	1998	1997	1996
Appeal Management Conferences (AMCs)				
# of AMCs (PHCs pre-June/98) Conducted	499	285		
# of Appeals Involved	1,050	901		
RESULTS:			DATA NOT AVAILABLE	
Appeal scheduled for hearing	140	222		
Exchange of Expert Reports Ordered	175	269		
Adjournment Granted	24	19		
Adjournment Denied	0	9		
Settlement Conference Scheduled	23	4		
Further AMC Scheduled	194	71		
Other Results/Orders	31	521		
Hearing Statistics				
# of Appeals Scheduled for Hearing	743	931	868	915
# of Appeals Heard	228	272	331	385
Heard as % of Scheduled	*30.7%*	*29.2%*	*38.1%*	*42.1%*
Adjournment applications granted	115	173	96	106
Granted as % of Hearings Scheduled	*15.5%*	*18.6%*	*11.1%*	*11.6%*
# of Hearing Days scheduled	662	734	910	581
# of Hearing Days proceeded	160	176	335	257
Heard as % of scheduled	*24.2%*	*24.0%*	*36.8%*	*44.2%*
# of Hearing Days held at AAB	67	65	133	161
% of Hearing Days at AAB	*41.9%*	*36.9%*	*39.7%*	*62.6%*
Single Member Panel (SMP) Statistics				
Total SMP Hearing Days in Period	100	44	17	21
As a % of Hearing Days	*62.5%*	*25.0%*	*5.1%*	*8.2%*
Estimated savings due to SMP	$50,000	$29,500	$10,500	$10,500
Resolution Statistics				
Scheduled, Resolved by Desk Order	400	486	441	424
Resolved as a % of Scheduled	*53.8%*	*52.2%*	*50.8%*	*46.3%*
Not Scheduled, Resolved by Desk Order	798	1,135	579	596
% Resolved W/O Scheduling	*55.7%*	*56.4%*	*45.7%*	*47.0%*
TOTAL, Resolved Without Hearing	1,198	1,621	1,020	1,020
% Resolved Without Hearing	*83.6%*	*80.6%*	*80.4%*	*80.4%*
Completed Appeals per Appeal Heard	6.3	7.4	3.7	3.2
Completed Appeals per Hearing Day	9.0	8.3	3.7	4.8
Average Hearing Length (days)	0.70	0.65	1.01	0.67

Appendix 10 - Analysis of Expenditures and Outputs

by Calendar Year

The following figures provide a breakdown of the Board's expenditures between January 1 and December 31, 1999 and an analysis of the outputs created by those expenditures. 1998 and 1997 figures are provided for comparison.

		Expenditure Type									
		Salaries & Benefits[1]	Members' Per Diems	Travel Expenses	Hearing Facilities[2]	Office Supplies	Occupancy Expenses[3]	Systems & Telecomm.	Training Expenses	Misc. Expenses	TOTAL EXPENDITURES
Calendar Year	1999[4]	$870,889	$235,148	$75,784	$9,324	$28,892	$99,933	$79,219	$8,439	$15,226	$1,422,854
	1998[5]	*$650,250*	*$567,405*	*$119,267*	*$9,522*	*$53,149*	*$148,201*	*N/A*	*N/A*	*$7,557*	*$1,555,351*
	1997	*$367,117*	*$728,812*	*$107,649*	*$6,189*	*$45,724*	*$80,986*	*N/A*	*N/A*	*$53,584*	*$1,390,061*
DOLLARS EXPENDED PER:											
Desk Order Issued	1999 (1198)	$727	$196	$63	$8	$24	$83	$66	$7	$13	$1,188
	1998 (1621)	*$401*	*$350*	*$74*	*$6*	*$33*	*$91*	*N/A*	*N/A*	*$5*	*$960*
	1997 (1068)	*$344*	*$682*	*$101*	*$6*	*$43*	*$76*	*N/A*	*N/A*	*$50*	*$1,302*
Hearing Day Held	1999 (160)	$5,443	$1,470	$474	$58	$181	$625	$495	$53	$95	$8,893
	1998 (176)	*$3,695*	*$3,224*	*$678*	*$54*	*$302*	*$842*	*N/A*	*N/A*	*$43*	*$8,837*
	1997 (335)	*$1,096*	*$2,176*	*$321*	*$18*	*$136*	*$242*	*N/A*	*N/A*	*$160*	*$4,149*
Appeal Heard	1999 (228)	$3,820	$1,031	$332	$41	$127	$438	$347	$37	$67	$6,241
	1998 (272)	*$2,391*	*$2,086*	*$438*	*$35*	*$195*	*$545*	*N/A*	*N/A*	*$28*	*$5,718*
	1997 (331)	*$1,109*	*$2,202*	*$325*	*$19*	*$138*	*$245*	*N/A*	*N/A*	*$162*	*$4,200*
Decision Issued (after a hearing)	1999 (235)	$3,706	$1,001	$322	$40	$123	$425	$337	$36	$65	$6,055
	1998 (391)	*$1,663*	*$1,451*	*$305*	*$24*	*$136*	*$379*	*N/A*	*N/A*	*$19*	*$3,978*
	1997 (248)	*$1,480*	*$2,939*	*$434*	*$25*	*$184*	*$327*	*N/A*	*N/A*	*$216*	*$5,605*
Appeal Completed (decisions & desk orders)	1999 (1,433)	$608	$164	$53	$7	$20	$70	$55	$6	$11	$993
	1998 (2,012)	*$323*	*$282*	*$59*	*$5*	*$26*	*$74*	*N/A*	*N/A*	*$4*	*$773*
	1997 (1,236)	*$297*	*$590*	*$87*	*$5*	*$37*	*$66*	*N/A*	*N/A*	*$43*	*$1,125*

More detail for this expense is provided in Appendix 11

[1] Includes expenditures on contracts for recording secretaries. Also includes $412,887 for salaries and benefits for full-time Board members.

[2] Expenditures for private conference facilities, where appropriate government facilities not available.

[3] For 1997 and 1998, this category also includes expenditures for telecommunications, computer system maintenance and routine acquisition and repair of furniture and equipment.

[4] 1999 figures do not include one-time only, capital expenditures of $267,114 related to completion of the Board's computer system.

[5] 1998 figures do not include $215,862 in one-time only expenditures related to upgrading the Board's computer systems and equipment ($115,429), reorganization of the Board's structure ($26,575) and implementation of the Board's new appeal management regime ($73,858).

Appendix 9 - Comparative Schedule of Results: Hearings for 1999

MEASURE OF RESULT	RESULTS FOR: 1999	1998	1997	1996
Appeal Management Conferences (AMCs)				
# of AMCs (PHCs pre-June/98) Conducted	499	285		
# of Appeals Involved	1,050	901		
RESULTS:			DATA NOT AVAILABLE	
Appeal scheduled for hearing	140	222		
Exchange of Expert Reports Ordered	175	269		
Adjournment Granted	24	19		
Adjournment Denied	0	9		
Settlement Conference Scheduled	23	4		
Further AMC Scheduled	194	71		
Other Results/Orders	31	521		
Hearing Statistics				
# of Appeals Scheduled for Hearing	743	931	868	915
# of Appeals Heard	228	272	331	385
Heard as % of Scheduled	*30.7%*	*29.2%*	*38.1%*	*42.1%*
Adjournment applications granted	115	173	96	106
Granted as % of Hearings Scheduled	*15.5%*	*18.6%*	*11.1%*	*11.6%*
# of Hearing Days scheduled	662	734	910	581
# of Hearing Days proceeded	160	176	335	257
Heard as % of scheduled	*24.2%*	*24.0%*	*36.8%*	*44.2%*
# of Hearing Days held at AAB	67	65	133	161
% of Hearing Days at AAB	*41.9%*	*36.9%*	*39.7%*	*62.6%*
Single Member Panel (SMP) Statistics				
Total SMP Hearing Days in Period	100	44	17	21
As a % of Hearing Days	*62.5%*	*25.0%*	*5.1%*	*8.2%*
Estimated savings due to SMP	$50,000	$29,500	$10,500	$10,500
Resolution Statistics				
Scheduled, Resolved by Desk Order	400	486	441	424
Resolved as a % of Scheduled	*53.8%*	*52.2%*	*50.8%*	*46.3%*
Not Scheduled, Resolved by Desk Order	798	1,135	579	596
% Resolved W/O Scheduling	*55.7%*	*56.4%*	*45.7%*	*47.0%*
TOTAL, Resolved Without Hearing	1,198	1,621	1,020	1,020
% Resolved Without Hearing	*83.6%*	*80.6%*	*80.4%*	*80.4%*
Completed Appeals per Appeal Heard	6.3	7.4	3.7	3.2
Completed Appeals per Hearing Day	9.0	8.3	3.7	4.8
Average Hearing Length (days)	0.70	0.65	1.01	0.67

Appendix 10 - Analysis of Expenditures and Outputs

by Calendar Year

The following figures provide a breakdown of the Board's expenditures between January 1 and December 31, 1999 and an analysis of the outputs created by those expenditures. 1998 and 1997 figures are provided for comparison.

		Expenditure Type									
		Salaries & Benefits[1]	Members' Per Diems	Travel Expenses	Hearing Facilities[2]	Office Supplies	Occupancy Expenses[3]	Systems & Telecomm.	Training Expenses	Misc. Expenses	TOTAL EXPENDITURES
Calendar Year	1999[4]	$870,889	$235,148	$75,784	$9,324	$28,892	$99,933	$79,219	$8,439	$15,226	$1,422,854
	1998[5]	*$650,250*	*$567,405*	*$119,267*	*$9,522*	*$53,149*	*$148,201*	*N/A*	*N/A*	*$7,557*	*$1,555,351*
	1997	*$367,117*	*$728,812*	*$107,649*	*$6,189*	*$45,724*	*$80,986*	*N/A*	*N/A*	*$53,584*	*$1,390,061*
DOLLARS EXPENDED PER:											
Desk Order Issued	1999 (1198)	$727	$196	$63	$8	$24	$83	$66	$7	$13	$1,188
	1998 (1621)	*$401*	*$350*	*$74*	*$6*	*$33*	*$91*	*N/A*	*N/A*	*$5*	*$960*
	1997 (1068)	*$344*	*$682*	*$101*	*$6*	*$43*	*$76*	*N/A*	*N/A*	*$50*	*$1,302*
Hearing Day Held	1999 (160)	$5,443	$1,470	$474	$58	$181	$625	$495	$53	$95	$8,893
	1998 (176)	*$3,695*	*$3,224*	*$678*	*$54*	*$302*	*$842*	*N/A*	*N/A*	*$43*	*$8,837*
	1997 (335)	*$1,096*	*$2,176*	*$321*	*$18*	*$136*	*$242*	*N/A*	*N/A*	*$160*	*$4,149*
Appeal Heard	1999 (228)	$3,820	$1,031	$332	$41	$127	$438	$347	$37	$67	$6,241
	1998 (272)	*$2,391*	*$2,086*	*$438*	*$35*	*$195*	*$545*	*N/A*	*N/A*	*$28*	*$5,718*
	1997 (331)	*$1,109*	*$2,202*	*$325*	*$19*	*$138*	*$245*	*N/A*	*N/A*	*$162*	*$4,200*
Decision Issued (after a hearing)	1999 (235)	$3,706	$1,001	$322	$40	$123	$425	$337	$36	$65	$6,055
	1998 (391)	*$1,663*	*$1,451*	*$305*	*$24*	*$136*	*$379*	*N/A*	*N/A*	*$19*	*$3,978*
	1997 (248)	*$1,480*	*$2,939*	*$434*	*$25*	*$184*	*$327*	*N/A*	*N/A*	*$216*	*$5,605*
Appeal Completed (decisions & desk orders)	1999 (1,433)	$608	$164	$53	$7	$20	$70	$55	$6	$11	$993
	1998 (2,012)	*$323*	*$282*	*$59*	*$5*	*$26*	*$74*	*N/A*	*N/A*	*$4*	*$773*
	1997 (1,236)	*$297*	*$590*	*$87*	*$5*	*$37*	*$66*	*N/A*	*N/A*	*$43*	*$1,125*

More detail for this expense is provided in Appendix 11

1 Includes expenditures on contracts for recording secretaries. Also includes $412,887 for salaries and benefits for full-time Board members.

2 Expenditures for private conference facilities, where appropriate government facilities not available.

3 For 1997 and 1998, this category also includes expenditures for telecommunications, computer system maintenance and routine acquisition and repair of furniture and equipment.

4 1999 figures do not include one-time only, capital expenditures of $267,114 related to completion of the Board's computer system.

5 1998 figures do not include $215,862 in one-time only expenditures related to upgrading the Board's computer systems and equipment ($115,429), reorganization of the Board's structure ($26,575) and implementation of the Board's new appeal management regime ($73,858).

Appendix 11 - Breakdown of Part-Time Members' 1999 Per Diems

The following table breaks down the per diem payments made to part-time[1] Board members during 1999 by type of duty. The right-hand portion of the report calculates the number of days worked to produce each of the outputs listed. Comparative figures for 1998 are included in parentheses.

	INPUTS				OUTPUTS - Days Worked per:			
DUTIES PERFORMED:	**Days Worked**	**Fees[2]**	**Full-Time Equivalent[3]**	**% of Total**	**Appeal Heard**	**Hearing Day**	**Decision Issued**	**Appeal Completed**
Preparation	160	$43,267	0.7	18.4%	0.7	1.0	0.7	0.1
(1998)	(732)	($204,541)	(3.2)	(36.0%)	(2.7)	(4.2)	(1.9)	(0.4)
Travel	54	$14,579	0.2	6.2%	0.2	0.3	0.2	0.0
(1998)	(137)	($38,258)	(0.6)	(6.7%)	(0.5)	(0.8)	(0.4)	(0.1)
Hearings/Mtgs	182	$49,146	0.8	20.9%	0.8	1.1	0.8	0.1
(1998)	(343)	($95,736)	(1.5)	(16.9%)	(1.3)	(1.9)	(0.9)	(0.2)
Decision/Writing	474	$128,156	2.1	54.5%	2.1	3.0	2.0	0.3
(1998)	(819)	($228,871)	(3.6)	(40.3%)	(3.0)	(4.7)	(2.1)	(0.4)
TOTAL	870	$235,148	3.8	100.0%	3.8	5.4	3.7	0.6
	(2,030)	($567,405)	(8.8)	(100.0%)	(7.5)	(11.5)	(5.2)	(1.0)

[1] Does not include salaries of days worked by full-time Board members (Chair and Vice Chairs).

[2] Board member fees (or per diem payments) are:
- $250 per day
- $275 per day, if acting as a panel chair

[3] These figures assume that 230 days (per diems) is equivalent to one full-time member.

Appendix 11 - Breakdown of Part-Time Members' 1999 Per Diems

The following table breaks down the per diem payments made to part-time[1] Board members during 1999 by type of duty. The right-hand portion of the report calculates the number of days worked to produce each of the outputs listed. Comparative figures for 1998 are included in parentheses.

	INPUTS				OUTPUTS - Days Worked per:			
DUTIES PERFORMED:	**Days Worked**	**Fees[2]**	**Full-Time Equivalent[3]**	**% of Total**	**Appeal Heard**	**Hearing Day**	**Decision Issued**	**Appeal Completed**
Preparation	**160**	$43,267	0.7	18.4%	**0.7**	**1.0**	**0.7**	**0.1**
(1998)	**(732)**	($204,541)	(3.2)	(36.0%)	**(2.7)**	**(4.2)**	**(1.9)**	**(0.4)**
Travel	**54**	$14,579	0.2	6.2%	**0.2**	**0.3**	**0.2**	**0.0**
(1998)	**(137)**	($38,258)	(0.6)	(6.7%)	**(0.5)**	**(0.8)**	**(0.4)**	**(0.1)**
Hearings/Mtgs	**182**	$49,146	0.8	20.9%	**0.8**	**1.1**	**0.8**	**0.1**
(1998)	**(343)**	($95,736)	(1.5)	(16.9%)	**(1.3)**	**(1.9)**	**(0.9)**	**(0.2)**
Decision/Writing	**474**	$128,156	2.1	54.5%	**2.1**	**3.0**	**2.0**	**0.3**
(1998)	**(819)**	($228,871)	(3.6)	(40.3%)	**(3.0)**	**(4.7)**	**(2.1)**	**(0.4)**
TOTAL	**870**	**$235,148**	3.8	100.0%	**3.8**	**5.4**	**3.7**	**0.6**
	(2,030)	**($567,405)**	(8.8)	(100.0%)	**(7.5)**	**(11.5)**	**(5.2)**	**(1.0)**

[1] Does not include salaries of days worked by full-time Board members (Chair and Vice Chairs).

[2] Board member fees (or per diem payments) are:
- $250 per day
- $275 per day, if acting as a panel chair

[3] These figures assume that 230 days (per diems) is equivalent to one full-time member.